



## STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

**Working Title**

Paralegal II and III - Dispute Resolution and Rules

**Job Code Title**

Paralegal Legal Assistant II and III

**Pay Band**

4b/4c

**Job Code Number**

232114

**Director's Office**

Legal Services

Regulatory Unit

**Fair Labor Standards Act**

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Director's Office supports the agency's Director and is composed of five work units: Legal Services Office; Office of Tax Policy and Research; Office of Human Resources and Organizational Development; Office of Taxpayer Assistance; and the Executive Office. The Legal Services Office provides complete legal services to all divisions and the director's Office, representing the Department of Revenue and the State of Montana before administrative boards and in state and federal courts in all litigation involving Montana taxes and liquor laws. The office also handles all administrative rule, disclosure, and dispute resolution matters for the department. The Legal Services Office is comprised of the Litigation Unit, the Regulatory Unit, and the Office of Dispute Resolution (ODR). The Regulatory Unit is responsible for ensuring compliance with confidentiality requirements including Internal Revenue Service (IRS) security requirements and federal/state information exchanges and ensuring the department appropriately safeguards the integrity of confidential taxpayer information. The unit also provides clerical support to the Office of Dispute Resolution and reviews the department's policies and administrative rules for consistency regarding legislative intent and department practice.

**Job Responsibilities**

The Dispute Resolution and Rules Paralegal is the administrative hearings clerk to the Dispute Resolution Officer (hearing examiner). The incumbent provides paralegal support including docketing, drafting documents, conducting basic legal research, coordinating legal records maintenance, and providing ongoing administrative and logistical support services to the hearings examiner. The hearing examiner handles disputes regarding tax matters and liquor license violations and protests. The incumbent also performs clerical duties associated with the administrative rules, policies, procedures, disclosure, and security functions of the Regulatory Unit. The duties are divided between incumbents and individual assignments may vary depending on department need. The position reports to the Regulatory Unit Manager and does not supervise other staff; with the exception of the Paralegal III, 4c, which is assigned leadworker responsibilities.

- **Office of Dispute Resolution Support 50%**

1. Maintains schedules for hearings. Schedules and reschedules pre-hearing conferences and hearings to ensure required timelines are met using electronic scheduling systems. Identifies case

parties, dates of appeal, and investigation. Tracks contact information for all parties involved. Monitors hearings activities for compliance with mandatory timeframes; reports discrepancies to the hearing examiner; and implements remedies to bring case timelines back into compliance.

2. Dockets upcoming events and deadlines for legal administrative hearing proceedings to be conducted by this position or the hearing examiner. Tracks deadlines and apprises the unit manager, hearing examiner, citizens, division staff, and attorneys of significant dates and changes to ensure conformance with statutory timelines. This requires a clear understanding of the statutory deadlines associated with tax matters under the Rules of Civil Procedure, Title 15, MCA, and the Montana Administrative Procedure Act (MAPA) for the liquor license matters to ensure that the department docket the appropriate time frames for the appropriate action.
3. Assists hearing examiner by independently drafting a variety of administrative documents such as legal pleadings, subpoenas, reports, correspondence, and rudimentary decisions and orders. Monitoring the service and exchange of subpoenas and directs subpoenaed information to all parties involved before the scheduled hearing date.
4. Tracks various files and actions before the ODR. Advises the appropriate parties when the matter moves to the next phase of the process, including but not limited to, an appeal to the next level of the judicial system and when a matter has been concluded.
5. Initiates and maintains the computer system (AMICUS) with docketing and file contact information for all cases that are pending. Establishes and maintains hard-copy case files throughout the life of the case. Ensures that file accessibility, relevance, conformance with retention, disposal, and confidentiality requirements are adhered to properly.
6. Coordinates with other divisions concerning cases transferred to the ODR and solves problems related to the management of those cases. Works with staff in other divisions to ensure that case files have proper documentation when received. Ensures division employees are aware of any special issues surrounding the case when the matter is concluded.
7. Assists hearing examiner by reviewing citizen appeals to determine appropriateness of the action; scheduling and conducting telephonic status conferences; attending in-person hearings and taking notes; preparing discovery; and other related notifications for hearings.
8. Finalizes agency decisions prepared by the hearing examiner. Prepares the administrative record on appeals by transcribing hearing tapes into formal hearing transcripts, compiling exhibits and other documents, certifying the record, and timely submitting the record to the higher court.
9. Conducts independent legal research using manual and computerized resources to identify the appropriate laws, judicial decisions, legal articles, legislative history, and other background materials that are relevant to issues involved based on guidance from the hearing examiner.
10. Provides ongoing administrative and logistical support to unit manager and hearing examiner by reviewing and prioritizing mail, advising parties of proper procedures for contacting the hearing examiner, coordinating travel and training arrangements, and other services.
11. Answers routine ODR questions and provides information to public. Responds to complaints about department procedures and decisions by gathering information regarding the complaints, working with caller to resolve complaints at the lowest level, and determining who can assist the complainant when the complaint must be referred to another position for resolution.
12. Reviews appeals to identify potential problems and incomplete appeals. Determines the appropriate course of action to resolve problems. Ensures appeal records are complete and accurate by verifying accuracy, filing requirements, and that proper procedure has been followed. Resolves procedural and clerical errors. Files, certifies, and exchanges documents
13. Testifies at hearings to provide policy and procedural information for the hearing record.

- **Administrative Rules Support 30%**

1. Screens the department's rules for potential formatting problems and to check for errors. Brings any problems to the attention of the unit manager. Recommends changes to be made during the biennial review or in the normal course of other rule activity.
2. Edits proposed rules, amendments, policies, procedures, and other formal documents to ensure proper format, grammar, and phraseology as required by MAPA or any other guideline.

3. Prepares files to track rule actions. Dockets filing dates, publication dates, mailing requirements, sponsor notifications, and file closing dates in the unit's electronic tracking system and within the hard-copy file to ensure statutory notification requirements are timely fulfilled.
4. Collects and files pertinent information related to a legislative bill that may be related to the rule action, all drafts notices, correspondence, hearing materials, and replacement page documents.
5. Contacts the Secretary of State to discuss and resolve problems that may occur with notices, format, intent, and other problems.
6. Meets with the unit manager and other unit staff to discuss the proper procedures, format, time frames, methods, and content of administrative rule notices prior to submission and adoption.
7. Assists manager with general and negotiated rulemaking actions and meetings. Schedules meetings for the unit manager and division staff. Puts information from meetings into shell documents according to the Secretary of State's requirements. Attends the quarterly Secretary of State meetings and reports updates to unit manager.
8. Assists with training for internal and external stakeholders as it relates to administrative rules, policies, and procedures. Compiles training materials, drafts handout materials, prints, makes booklets, prepares information and audio-visual aids, and makes sure rule format requirements are reflected in the training.
9. Schedules hearings and other required rule meetings. Coordinates support activities to assist the unit manager in the rule making process. Prepares all notices for hearings and sends notices to interested parties; arranges facilities and times; records hearings; prepares minutes; and implements the results of the hearing. Maintains and regularly updates interested parties lists to ensure the lists are current at all times.
10. Updates the rule information after the hearing by making changes; preparing replacement pages; and distributing the notices to interested parties and all staff involved in the rule. Provides the notices to the department's web developer to be posted to the website in a timely manner for all stages of the rulemaking process.
11. Develops and files notices, adopted rules, and replacement pages with the Secretary of State's Office.
12. Maintains complex electronic and hard-copy rule files and tracking logs. This includes a list of definitions from all department rules and information pertaining to all rules adopted, amended, or repealed. Ensures that the department's website includes current lists of pending subjects that department is proposing to develop.
13. Maintains the department's records retention history for each rule adopted by the agency.

- **Special Procedures Support 15%**

1. Assists the unit manager in overseeing the department's policy and procedure development process. Reviews policies and procedures for basic content and proper format. Reviews procedures submitted from the divisions for impact on other areas by reviewing relationships between the procedure and related procedures from other areas and informing management of potential conflicts. Writes unit procedures related to this position's responsibilities.
2. Tracks policies and procedures. Sets up and maintains files in an electronic tracking system, makes notations throughout the writing and adoption process, and ensures that updated annotations are posted to the website along with new or updated procedures and they are saved in the master file.
3. Maintains the master computer library; ensures the final documents are posted to the department's web-site; and updates the cross-reference tables, indexes, and other annotations.
4. Prepares audio and visual aids for the unit manager and disclosure specialist to use in training. Conducts research to gather information needed for training as requested.
5. Collects information and drafts content as directed to assist the unit manager in preparing reports and other documents. Researches best practices for management to consider in developing policies and procedures.
6. Updates and maintains current lists of employees authorized to exchange information within the department, other state revenue departments, and the federal government.

7. Maintains powers of attorney (POA). Reviews them to ensure they are complete and accurate. Logs, scans, and attaches them to the state's integrated tax system (GenTax). If the document is not complete and accurate, determines the next steps to correct or complete the information to properly file the document.
  8. Sets up and maintains legislative tracking forms for all bills tracked by the department. Enters relevant information into the bill tracking form for the division bill trackers. Ensures all areas are considered. Keeps information current as bills move through the legislature. Schedules meetings with the division trackers to determine what will be affected by the bill. Keeps bill trackers informed and reminds them of informational needs.
  9. Completes requests for Memoranda of Understanding (MOU) for unit manager's signature by researching information in GenTax and completing a form.
  10. Tracks requests for information and the information provided by updating request logs including confidential and non-confidential information and Freedom of Information requests. Gathers and copies information.
- **Other Duties as Assigned 5%**
    1. Performs other duties as assigned by the supervisor.
    2. One position may be assigned lead work responsibilities including assigning and monitoring work, training other staff in hearing processes and procedures, and providing input into performance reviews.

### **Job Requirements**

To perform successfully as a paralegal assistant, the incumbents must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in multi-tasking; paying attention to details and accuracy; accountability; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal and interpersonal communication; customer service; conflict resolution; legal research; compiling and analyzing, and organizing data from multiple sources; reviewing technical documents; preparation of legal documents; understanding written information; following written and oral directions and instructions; and word processing, spreadsheet, database, and specialized legal software applications are required. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of administrative and court rules; legal and technical research standards and procedures using a wide range of internal, external, online, and printed sources; word processing, spreadsheet and database systems; codes for the federal, state, and administrative court systems; English, grammar, punctuation, rule format, and style; and the MAPA as it relates to administrative rules.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a two-year paralegal or legal secretary degree and two years of job-related work experience.
  - Work experience should be made up of legal office support and research.
  - Extensive experience in legal research, rule writing, or legal office support may substitute for education if it is strongly related to the responsibilities of this position, especially in the areas of confidentiality and disclosure.
  - Other combinations of education and experience will be evaluated on an individual basis.

### **Department Core Values**

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.

- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

### **Working Conditions**

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. At times, the incumbent will deal with angry, hostile, and difficult individuals to resolve concerns or to bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use. The incumbent may spend considerable time on the phone. Work hours may exceed 40 hours per week from time to time. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books and carrying larger items such as boxes of files when preparing for or attending hearings. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

### **Special requirements**

- **Background Examination:** Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- **Compliance with All Appropriate Montana Tax Laws:** An employee's tax status must be current.

**This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.**

**Division Administrator Review:** The statements in this job profile are accurate and complete.

Signature: C.A. Daw, Chief Legal Counsel Date: August 2010

**Human Resource Director Review:** The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

**Employee:** My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Name (print): \_\_\_\_\_